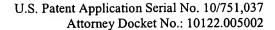
10/751,037 December 31, 2003 Daniel Depumpo 22511 3611 Invention: CMOTOR-OPERATED POWER STEERING DEVICE	CERTIFICATE O	F MAILING BY "EXI	PRESS MAIL" (37 CFR 1.10)	Doc	ket No.	
I hereby certify that the following correspondence: Change of Firm Name and Associate Power of Attorney (Identify type of correspondence) is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on October 1, 2004 (Date) Jeannie Harris (Typed or Printed Name of Person Mailing Correspondence) (Signature of Person Mailing Correspondence) EV 534541370 US ("Express Mail" Mailing Label Number)	Applicant(s): Toshihiro FUKUDA, et al.			10122.005002		
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Toshihiro FUKUDA, et al. Applicant:

Art Unit: 3611

Serial No.:

10/751,037

Examiner: Depumpo, Daniel

Filed:

December 31, 2003

Confirmation No.: 1938

Title:

MOTOR-OPERATED POWER STEERING DEVICE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

CHANGE OF FIRM NAME AND ASSOCIATE POWER OF ATTORNEY

Please note that our firm name has changed effective April 12, 2004, from Rosenthal & Osha L.L.P. to --Osha & May L.L.P.--

Accordingly, please send all correspondence for this application to the following address:

Jonathan P. Osha OSHA & MAY L.L.P. 1221 McKinney Street, Suite 2800 Houston, Texas 77010

In addition, please recognize all attorneys/agents listed under PTO CUSTOMER NUMBER 22511 as associate attorneys/agents in this application.

Respectfully submitted,

Date: 10/1/04

Jonathan P. Osha, Reg. No. 33,986

OSHA & MAY L.L.P.

1221 McKinney Street, Suite 2800

Houston, Texas 77010

Telephone: 713-228-8600 Facsimile: 713-228-8778